

APPENDIX

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CITY OF BURIEN FINANCIAL POLICIES

The City's Financial Policies are intended to serve as a Council approved set of values and expectations for Council Members, City staff, citizens and other interested parties who may do business with the City. The use of the term "City" refers to all City officials and staff who are responsible for the activities to carry out these policies. The policies describe expectations for financial planning, budgeting, accounting, reporting and other management practices. They have been prepared to assure prudent financial management and responsible stewardship of the City's financial and physical resources.

A. City Funds

The City shall utilize "governmental fund accounting" as the organizational structure for its financial activities. The following funds have been established for budgeting, accounting and reporting.

OPERATING FUNDS

1. The *General Fund* is the general operating fund of the City. It accounts for all financial resources and transactions except those required to be accounted for in another fund.
2. The *Street Fund* is required by state law to account for dedicated state-shared gas tax revenue. The Fund also receives the 3% franchise revenue from Seattle City Light, 6% franchise revenue from cable television (Comcast), the 6% garbage utility tax, and the City's business license fee revenue. Monies in the Street Fund are used for street maintenance and transportation capital projects.
3. The *Surface Water Management Fund* accounts for the maintenance and capital improvements to the City's storm and surface water drainage system. Revenues come from fees collected from residential and commercial property owners.

RESERVE FUNDS

1. The *Cumulative Reserve Fund* functions as the City's "rainy day reserve" to stabilize services and City staffing to minimize uncertainty about the continuity of services and employment. The funding level has been established by the City Council at 5% of the General Fund current-year revenue. All monies come from the General Fund.
2. The *Equipment Replacement Reserve Fund* provides monies for the orderly replacement of City assets with a value over \$1,000 and with an estimated service life of three or more years. All monies come from the City's Operating Funds (General, Street, and Surface Water Management).
3. The *Public Works Reserve Fund* is utilized to accumulate monies for future Capital Improvement Program projects. Funding sources include the Real Estate Excise Tax (REET), Park Mitigation Fees, and transfers from the General Fund.
4. The *Capital Project Reserve* was established to accumulate monies from the City's annual property tax levy for future Capital Improvement Program projects.

5. The *Art in Public Places Fund* accounts for contributions, donations and commissions on sales of art displayed in public places along with 1% of construction contracts for City owned buildings, transit centers and parks.
6. The *Local Improvement District (LID) Guaranty Fund* is required by State law to maintain a balance of not less than 10% of the City's outstanding LID assessments. All monies in the Fund came from the Street Fund; any monies in excess of the needs of the LID Guaranty Fund are returned to the Street Fund.

DEBT SERVICE FUND

1. The City maintains a single *Debt Service Fund* to account for the resources necessary to pay principal and interest when due on the City's outstanding General Obligation Bonds, Local Improvement District Bonds, and Public Works Trust Fund Loans.

CAPITAL IMPROVEMENT PROGRAM FUNDS

Four Capital Improvement Program Funds have been established to account for the revenues and expenditures associated with the following Capital Improvement Program project areas:

1. Parks and General Government;
2. Town Square;
3. Transportation; and
4. Surface Water Management.

B. Resource Planning

1. To assure stability and continuity in City services, the City will prepare and update on an annual basis a six-year Financial Forecast for all City Funds. This annual planning process will enable citizens, staff, advisory committees, and the City Council to discuss current and future programs, service levels, and capital facility needs.
2. The relationship between the Operating and Capital Budgets will be incorporated into the Financial Forecasts and Budgets. Maintenance and operating costs associated with new Capital Improvement Program projects shall be disclosed in the Capital Budget when projects are being considered and included in the Operating Budget when the projects are complete.
3. The City Manager shall develop on an annual basis a Financial Planning calendar that will provide for the timely update of the six-year Financial Forecasts for all City Funds along with the annual process to develop, review, and adopt the City's Operating and Capital Budgets.
4. The City's Operating and Capital Budgets will implement City Council adopted goals and policies, long-range plans, and the service choices for the community.
5. The City will use "prudent revenue and expenditure assumptions" in the development of the six-year Financial Forecasts, Operating and Capital Budgets. Revenue and expenditure estimates shall be conservative to generally produce variances from budget estimates in the 3% to 5% range for overall fund revenues and 3% to 5% range for overall fund expenditures.

6. One-time resources shall be identified and shall be used to support one-time expenditures. Ongoing expenditure programs shall only be supported by ongoing resources.
7. Where estimated expenditures and fund balances exceed estimated resources for any Financial Forecast, potential options to bring the six-year Financial Forecasts into balance shall be included as an integral part of the Budget process.

C. Fund Balance and Reserve Levels

1. Budgeted ending Fund Balances shall be established at a minimum of 5% of recurring revenue for the following Funds:
 - i. General Fund
 - ii. Street Fund
 - iii. Surface Water Management
2. The Cumulative Reserve Fund Budget shall be established at a minimum of 5% of budgeted General Fund recurring revenue.

D. Resource Allocation

The City Council has established the following allocations for designated revenues:

1. Cable television franchise revenues (Comcast) are allocated 100% to the Street Fund for street maintenance activities.
2. Electric utility franchise revenues from Seattle City Light are allocated 100% to the Street Fund for street maintenance and major rehabilitation.
3. Garbage utility tax revenues are allocated 100% to the Street Fund for street maintenance and Transportation Capital Improvement projects until such time that the Garbage utility tax revenues are needed in the General Fund.
4. General Fund expenditures will include 1% annually for Human Services programs.

E. Accounting, Budget, and Financial Practice Policies

1. The City will maintain an accounting and financial reporting system that fully meets professional standards, state accounting requirements, and standards used by debt rating agencies.
2. Financial procedures shall be developed to assure appropriate controls are in place to protect City assets and to provide for the development of timely financial reporting.
3. Procurement policies and procedures shall be developed and periodically updated as needed to meet legal requirements and assure effective and competitive purchasing practices.

4. The City will strive to maintain at least an “A” bond rating from Moody’s Investor Services.
5. The Finance Director shall provide to the City Council not less than quarterly a Financial Status Report for all City Funds. This Report will include comparisons of actual revenue and expenditure performance to the respective Budget estimates. Where revenue collections are, or are anticipated to be significantly less than Budget estimates, and/or, where expenditures are, or are anticipated to be significantly greater than Budget estimates, the Finance Director shall include recommendations for possible adjustments or actions.
6. In accordance with state law, the City Manager is authorized to transfer budgeted amounts within any fund; however, any revisions that alter the total expenditure authority (appropriation) of a fund or change the number of authorized employee positions, the pay classification system, hours, or other conditions of employment, must be approved by the City Council.
7. Staff shall provide for a periodic evaluation of the City’s Fund and fee structure to provide for service delivery and/or cost recovery enhancements.

F. Revenue Policies

1. To minimize the impact of cyclical economic downturns on City General Fund revenues and services, the City will attempt to diversify its economic base.
2. Where the City has authority to establish and change fees and charges, all such fees and charges shall be adjusted annually for inflation, based on the change in the Seattle Tacoma Urban Wage Earners Consumer Price Index for the twelve month period ending June 30, or other applicable index or measure.
3. The City will establish cost recovery policies for fee supported services which consider the relative public/private benefits received from the services being provided and/or the desirability of providing access to services for specialized populations. These policies will determine the percentage of full service costs to be recovered through fees. The level of cost recovery may be adjusted to ensure that rates are current, equitable, and competitive and cover that percentage of the total cost deemed appropriate. Staff shall submit periodic financial reports to the Council on the progress in meeting the policies.
4. Grant revenue will be included in the City’s Financial Forecasts and Budgets when it is probable the City will receive the grant award. (*Probable means relatively likely but not certain.*)
5. Property taxes levied for general government operations will be at least 1% more than levied in the prior year plus the amount received as a result of new construction. Property taxes set aside in the Capital Projects Center Reserve Fund will grow at 1% per year beginning in 2006. After the Senior and Community Activity Center is fully funded these property taxes will be set aside for other priority capital project needs.

G. Capital Improvement Program Policies

1. The City will plan for capital improvements over a multi-year period. The Capital Improvement Program will directly relate to the City's long-range plans and policies. When capital improvements are being planned, maintenance & operating costs will be estimated and identified within the City's Financial Forecasts. When the capital projects are complete, monies will be included in the City's Operating Budget to provide for maintenance and operating costs.
2. To maintain the City's physical assets, a current inventory will be maintained of all of the City assets, and their condition, maintenance and estimated replacement costs. The City shall maintain an Equipment Replacement Reserve Fund through cash reserves set aside each year to provide for the timely and orderly replacement of assets. The Equipment Replacement Reserve Fund shall be included in the annual update of the City's Financial Forecasts.
3. The City will maintain an "Art in Public Places Fund" for the purpose of providing funds for capital improvement projects funded wholly or in part by the City of Burien for construction or remodeling of government owned public buildings, transit centers and parks.
4. A capital project is defined as a project of a nonrecurring nature with a cost of \$25,000 or more and estimated service life of at least 10 years including major renovations of existing facilities. Routine maintenance of existing facilities, however, should not be included in capital requests.
5. The Adopted Capital Facilities Element of the Burien Comprehensive Plan provides guidance regarding the development of the City's Capital Improvement Program.
6. For each Fund of the Capital Improvement Program (Parks and General Government, Town Square, Transportation, and Surface Water Management), funding sources will be identified so that it will be clear what local funds, grant funds, and other revenue sources are supporting each program.
7. The City will use Community Development Block Grant capital funds for eligible capital projects that are included in the city's adopted Capital Improvement Program. The funds will only be spent on eligible projects that benefit low and moderate individuals as defined in the Community Development Block Grant regulations.

H. Debt Policies

1. When evaluating the use of councilmanic debt and the associated debt service obligations, a financial feasibility analysis will be performed including the City's ability to make debt service payments, taking into account revenue fluctuations associated with periodic economic cycles.
2. Voted and councilmanic debt will be used prudently in a manner to avoid any adverse impact on the City's credit rating.
3. The City will establish appropriate procedures to assure compliance with its bond covenants and all other applicable federal, state, and local laws, policies or regulations.

4. Debt may be used on a limited basis for specific short-term cash flow needs. Debt will not be used to fund long-term revenue shortages. For major capital projects with long-term useful lives (normally 20 years or more) and where costs exceed short-term cash flows, debt may be used provided there is sufficient discretionary revenue within the Financial Forecasts Plan to service the debt without disrupting the City's existing service delivery programs.

I. Investment Policies

1. The City will follow state law and the following criteria in priority order when investing City monies:
 - a. Preserve capital through prudent financial investments;
 - b. Maintain sufficient liquidity so that monies are available when needed; and
 - c. Achieve the best available rate of return.
2. The City will provide the appropriate accounting and reporting for any private donations or monies held in trust by the City.

J. Financial Management and Organizational Review Policies

1. The City Manager will periodically review the City's organizational structure to assure that it is responsive to current conditions; and service duplication within the organization and with other local government jurisdictions is eliminated. Periodic performance audits may be used to assess organizational costs and effectiveness. Periodic budget reviews shall be made to examine departmental and/or program line-item costs.
2. The City Manager will periodically evaluate the City's administrative and direct service delivery systems to determine whether a service should be provided by the City, by agreement with a qualified and or competitively priced private or public contractor, or eliminated due to changes in community needs and expectations.
3. The City Council will adopt, through the annual Budget, service levels, a work program, and performance standards that reflect City revenues, community expectations and legal requirements. The City is committed to examining how it provides services so that service levels and performance standards are met or exceeded at the least cost to the public.
4. The City's compensation structure (salaries and benefits) will be reviewed at least every three years. The City's compensation structure shall be competitive with that of comparable public sector employers in the relevant recruiting or market area. The criteria for reviewing employee salaries and benefits will also include internal comparability for similar jobs and the City's ability to pay. If relevant private sector comparisons are available, they will be considered. Annual Cost of Living Adjustments will be based on 90% of the Seattle Tacoma Urban Wage Earners Consumer Price Index for the twelve month period ending June 30, or other applicable index or measure; with a minimum increase of 2%.
5. The City will, within available resources, maintain the productivity of staff through a supportive working environment, which includes appropriate equipment, supplies, materials, and professional staff development.

6. The City will evaluate its use of intergovernmental service contracts to prevent duplication of services and to assure an effective and efficient service delivery system to the community.

I. Contract Approval Authority

The approval authority for execution of City contracts is as follows:

1. The City Manager will have authority to sign contracts up to \$25,000.
2. Contracts over \$25,000 that are budgeted, routine, and annually recurring require City Council approval. Such contracts should be placed on the Council consent agenda for Council approval.
3. Capital project contracts over \$25,000 that are within the project phase budget and where the Council has approved the project scope should be placed on the Council consent agenda for Council approval.
4. Contracts that require additional budget authority must be placed on the Council agenda for discussion and approval.
5. Contracts over \$25,000 for new initiatives must be placed on the Council agenda for discussion and approval.
6. All capital project contracts where there is a material change in scope must be placed on the Council agenda for discussion and approval.

2008 ADOPTED SALARY SCHEDULE

TITLES	Step 1	Step 2	Step 3	Step 4	Step 5
Accountant	4,309	4,524	4,750	4,988	5,237
Accounting Assistant	3,464	3,637	3,819	4,010	4,210
Accounting Manager	6,054	6,357	6,675	7,009	7,359
Assistant Planner	4,040	4,242	4,454	4,677	4,911
Building Official	6,110	6,415	6,736	7,073	7,427
Building Inspector	4,277	4,491	4,716	4,952	5,200
Capital Projects Inspector	4,349	4,566	4,794	5,034	5,286
City Clerk	4,998	5,248	5,510	5,786	6,075
Civil Engineer II	5,658	5,941	6,238	6,550	6,878
Civil Engineer III	6,063	6,366	6,684	7,018	7,369
Code Compliance Officer	4,188	4,397	4,617	4,848	5,090
Community Development Director	7,831	8,223	8,634	9,066	9,519
Contract Management Analyst	4,431	4,653	4,886	5,130	5,387
Department Assistant	3,600	3,780	3,969	4,167	4,375
Development Inspector	4,252	4,465	4,688	4,922	5,168
Development Review Engineer	5,576	5,855	6,148	6,455	6,778
Document Management Assistant	2,818	2,959	3,107	3,262	3,425
Economic Development Manager	6,638	6,970	7,319	7,685	8,069
Electrical Inspector	4,277	4,491	4,716	4,952	5,200
Emergency Services Coordinator - Regional	5,966	6,264	6,577	6,906	7,251
Engineering Technician	4,116	4,322	4,538	4,765	5,003
Finance Director	8,140	8,547	8,974	9,423	9,894
Government Relations Specialist	4,649	4,881	5,125	5,381	5,650
Human Resources Manager	6,143	6,450	6,772	7,111	7,467
Information Systems/GIS Analyst	4,431	4,653	4,886	5,130	5,387
Information Systems/GIS Manager	5,227	5,488	5,762	6,050	6,353
Maintenance Manager/Engineer	5,576	5,855	6,148	6,455	6,778
Management Analyst	4,431	4,653	4,886	5,130	5,387
Office Assistant	2,818	2,959	3,107	3,262	3,425
Paralegal	3,600	3,780	3,969	4,167	4,375
Park Acquisition & Development Planner	4,649	4,881	5,125	5,381	5,650
Park Maintenance Supervisor	4,431	4,653	4,886	5,130	5,387
Parks & Recreation Director	7,789	8,178	8,587	9,016	9,467
Permit Technician	3,498	3,673	3,857	4,050	4,252
Planner	4,649	4,881	5,125	5,381	5,650
Public Works Director	8,162	8,570	8,999	9,449	9,921
Recreation Manager	5,390	5,660	5,943	6,240	6,552
Recreation Specialist	3,511	3,687	3,871	4,065	4,268
Recreation Supervisor	4,349	4,566	4,794	5,034	5,286
Right of Way Inspector	4,277	4,491	4,716	4,952	5,200
Secretary/Receptionist/Office Assistant	2,818	2,959	3,107	3,262	3,425
Senior Planner	5,058	5,311	5,577	5,856	6,149

Hourly Rates

Recreation Attendant (Hourly)	8.46	8.88	9.32	9.79	10.28
Recreation Leader (Hourly) Facility	10.96	11.51	12.08	12.69	13.32
Recreation Leader (Hourly) Programs	10.74	11.27	11.84	12.43	13.05
Custodian	10.80	11.34	11.91	12.50	13.13
Program Assistant (Hourly) Programs	12.51	13.14	13.80	14.49	15.21
Program Assistant (Hourly) Front Desk	12.51	13.14	13.80	14.49	15.21
Technical or Professional Services 1		12.50	20.00		75.00

2008 Position History

POSITION	2008 FTE	2007 FTE	2006 FTE	2005 FTE	2004 FTE
Accountant	2.75	1.75	3.00	3.00	2.00
Accounting Assistant	1.00	1.00	1.00	1.00	1.00
Accounting Manager	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	0.00	0.00	0.00	0.00
Attorney	-	-	0.60	0.60	0.60
Building Official	1.00	1.00	1.00	1.00	1.00
CAD/GIS Analyst	-	-	-	-	1.00
City Clerk	1.00	1.00	1.00	-	-
City Manager	1.00	1.00	1.00	1.00	1.00
Code Compliance Officer	1.00	1.00	1.60	1.60	1.60
Community Relations Manager	0.00	0.75	-	-	-
Custodian	0.425	0.425	0.425	0.425	-
Department Assistant	5.425	3.925	6.025	5.725	5.725
Department Director	4.00	4.33	5.00	5.00	5.00
Deputy City Clerk	-	-	-	1.00	1.00
Development Review Engineer	1.00	1.00	1.00	1.00	1.00
Document Scanner	1.00	0.50	-	-	-
Economic Development Manager	1.00	1.00	1.00	1.00	1.00
Emergency Services Coordinator	1.00	1.00	-	-	-
Engineering Technician	1.00	1.00	1.00	1.00	1.00
ESC Technician	-	-	0.50	-	-
Executive Assistants - City Manager	0.00	2.00	1.00	1.00	1.00
Finance/HR Specialist	0.00	1.00	-	-	-
Government Relations Specialist	1.00	0.00	-	-	-
Human Resources Manager	1.00	0.00	-	-	-
Information Systems/GIS Manager	1.00	1.00	1.00	1.00	1.00
Information Systems/GIS Analyst	1.00	1.00	1.50	1.50	-
Inspectors, Building/ROW/Electrical	6.00	4.00	3.00	3.00	3.00
Maintenance Manager/Engineer	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.70	0.70	0.70	0.70	0.70
Paralegal	0.50	0.50	0.50	0.50	0.50
Parking Enforcement Officer	0.25	0.00	0.00	0.00	0.00
Parks Acquisition & Dev. Planner	1.00	1.00	1.00	1.00	1.00
Parks Maintenance Worker	-	-	1.00	1.00	1.00
Permit Technician	2.00	-	2.00	1.00	1.00
Planner, Assistant	1.00	1.00	1.00	-	-
Planner	2.00	1.80	2.00	2.00	2.00
Planner, Transportation	-	-	1.00	1.00	1.00
Program Assistant	0.80	0.80	-	0.50	0.50

2008 Position History

Project Managers	3.00	3.00	2.00	2.00	2.00
Public Information Officer	0.00	0.75	0.75	0.50	0.50
Recreation Manager	1.00	1.00	1.00	1.00	-
Recreation Specialists	3.75	3.75	4.55	4.55	3.35
Recreation Supervisors	3.75	3.75	2.00	2.00	3.00
Secretary/ Receptionist	0.875	0.875	1.00	1.00	1.75
Senior Planner	1.00	1.00	1.00	1.00	1.00
Senior Project Manager	1.00	1.00	1.00	1.00	1.00
Service First Representatives	0.00	3.00	-	-	-
TOTAL CITY FTE	59.225	56.605	56.150	53.600	50.225

Major Position Changes in 2008:

City Manager: The Emergency Services Coordinator was transferred to Public Works. Scanning and front desk support that were previously under Community Services were transferred to City Manager services. The Assistant City Manager is being replaced by a Management Analyst and an Administrative Assistant. The economic development function, under City Manager services, is shown separately as a separate component.

City Manager-Human Resources, formerly Community Services: Service First Representatives were reclassified as Permit Technicians and this function has moved back to Planning and Building.

Finance: The Human Resources function was moved to City Manager services as a separate component. The paralegal, budgeted in Legal in prior years was transferred to Finance.

Legal Services: The salaries and benefits for the paralegal (.50 FTE) is shown in Finance.

Public Works: The Emergency Services Coordinator function was moved to Public Works from City Manager services. Two new inspectors are budgeted in 2008, 1.0 FTE in General Fund and 1.0 FTE in Capital Improvement Fund.

Community Development, Planning: Service First Representatives are now Permit Technicians and this function has moved back to Planning and Building. A .8 FTE Planner position was increased to 1.0 FTE.

Community Development, Building: Service First Representatives are now Permit Technicians and this function has moved back to Planning and Building. A .25 FTE position is budgeted for the first time.

Statistics and Information

Date of Incorporation	28-Feb-93
Form of Government	Council-Manager
Type of Government	Non-Charter, Optional Code City
Area	7.3 Square Miles
Population	31,040
Number of City Employees	53
Election and Voter Registration	44 Precincts 17,869 Registered Voters
Fire Protection-- Number of Fire Personnel: Number of Stations: Number of Responses: Total Fire Loss:	35 Career / 12 Volunteers 2 3,892 \$609,315
Police Protection-- Number of Police Personnel:	35 Officers & Detectives
Parks and Recreation-- 9 Public Developed Parks School Parks Public Undeveloped Open Space	218 Acres 450 Acres 109Acres
Street Miles:	118 Miles
Libraries-- Number of Libraries: Total Circulation:	1 514,833

Major Employers in Burien

Burien's residents work in the City and commute to other nearby cities, including Seattle, and Bellevue. The City's economy is based on a variety of government, health care, commercial, and retail enterprises. The largest local employers are listed below:

	2006		1997	
<u>EMPLOYER</u>	<u>EMPLOYEES</u>	<u>Rank</u>	<u>EMPLOYEES</u>	<u>Rank</u>
Highline Public Schools	2,200	1	2,400	1
Highline Community Hospital	1,100	2	1,100	2
Fred Meyers	216	3	225	3
Wizards Restaurant	200	4	-	
Life Care Center of Burien	144	5	-	
Burien Toyota, Inc.	137	6	90	8
Safeway Stores	104	7	86	9
Ruth Dykeman Children's Center	103	8	-	
Group Health Cooperative	91	9	92	7
Highline West Seattle Mental Health	90	10	92	
Puget Sound Educational Service District	-		193	4
Burien Terrace	-		150	5
Southgate Ford	-		129	6
BBC Dodge, Inc	-		83	10
TOTAL EMPLOYMENT - MAJOR EMPLOYERS	4,385		4,640	

2000 Census Comparisons to other Communities

This 3-page table shows 2000 census information for the City of Burien and compares this with King County, Seattle, Washington State and South Central King County.

South Central King Co. is all the area from Burien to Renton which includes these following areas: Cities of Burien, Tukwila, SeaTac, Des Moines, Normandy Park, Renton, and the Census Designated Places (CDP) of White Center, Riverton Heights and Bryn Mawr-Skyway. Some significant areas of contrast have been shaded.

	Burien		South Central King Co		King County		Seattle		State	
Item for Comparison	2000	%	2000	%	2000	%	2000	%	2000	%
Population										
Population	31,881		206,409		1,737,034		563,374		5,894,121	
Pop. over 18	24,620	77%	157,832	76%	1,346,388	78%	475,547	84%	4,380,278	74%
Housing units	13,898		87,144		742,237		270,524		2,451,075	
Avg. household size	2.4		N/A		2.4		2.1		2.5	
Age										
18 years and over	24,620	77%	157,832	76%	1,346,388	78%	475,547	84%	4,380,278	74%
65 years and over	4,385	14%	23,978	12%	181,772	11%	67,807	12%	662,148	11%
Race/Ethnicity										
Hispanic	11%		10%		5%		5%		7%	
Asian & Other Pacific Islander	8%		13%		11%		13%		6%	
Black	5%		9%		5%		8%		3%	
Native American	1%		1%		1%		1%		1%	
White	71%		63%		73%		68%		79%	
Two or More Races	4%		4%		4%		4%		3%	
Some Other Race	0%		0%		0%		0%		0%	
Housing										
% Owner-occupied housing units	7,552	56%	45,940	55%	425,436	60%	125,165	48%	1,467,009	64%
% Renter-occupied housing units	5,847	44%	37,563	45%	285,480	40%	133,334	52%	804,389	35%
Residence										
% Pop 5 and over -in same house in '95	52%		47%		48%		44%		49%	
- lived elsewhere in King County in '95	34%		34%		30%		30%		28%	

	Burien		South Central King Co		King County		Seattle		State	
Item for Comparison	2000	%	2000	%	2000	%	2000	%	2000	%
% of Householders who moved in prior to 1980	24%		17%		15%		15%		15%	
% moved in between 1980 and 1995	29%		27%		30%		27%		31%	
U.S. Native	85%		81%		85%		83%		90%	
Born in WA State	49%		46%		43%		39%		47%	
Foreign Born	15%		19%		15%		17%		10%	
Foreign Born										
% from Asia	36%		47%		51%		56%		39%	
% from Latin American	34%		25%		15%		13%		28%	
% from Europe	19%		15%		20%		16%		21%	
% from Other Regions	11%		13%		14%		15%		12%	
Language at Home										
Population over 5 that speak language other than English at home	20%		24%		18%		20%		14%	
% who speak English less than "very well"	9.5%		12.8%		8.4%		9.3%		6.4%	
Commute to Work										
% of workers who:										
drove alone	69%		71%		69%		57%		73%	
carpooled	17%		15%		12%		11%		13%	
used public transportation	8%		8%		10%		18%		5%	
walked	2%		2%		4%		7%		3%	
used other means	1%		1%		2%		3%		1%	
worked at home	3%		3%		4%		5%		4%	
Mean Travel time to work (minutes)	25		N/A		27		25		26	

	Burien		South Central King Co		King County		Seattle		State	
Item for Comparison	2000	%	2000	%	2000	%	2000	%	2000	%
Employment										
By Occupation										
Percent in Management										
Professional	30%		30%		43%		48%		36%	
Percent in Service and Sales	44%		44%		39%		38%		41%	
Percent in Construction & Maintenance, Production & Transportation	26%		26%		17%		13%		22%	
Income										
Median Household Income	41,577		N/A		53,157		45,736		45,776	
% of Households with income										
- below \$25,000	27%		24%		20%		26%		25%	
- between \$25,000 and \$75,000	50%		54%		48%		47%		51%	
- above \$75,000	23%		22%		32%		27%		24%	
Poverty Level										
Percentage of Families below poverty level	7%		8%		5%		7%		7%	
% families with related children under 5 below poverty level	17%		N/A		10%		13%		15%	
under 18 below poverty level	11%		N/A		8%		11%		11%	
Housing										
Total Housing Units	14,024	100 %	87,244	100%	742,237	100%	270,536	100%	2,451,075	100%
Units in structure										
1 unit, detached	8,114	58%	46,983	54%	423,328	57%	132,908	49%	1,527,867	62%
1 unit, attached	187	1%	3,018	3%	23,838	3%	5,919	2%	75,807	3%
2 units	103	1%	1,594	2%	15,831	2%	9,684	4%	68,836	3%
3 or 4 units	506	4%	3,968	5%	31,428	4%	12,178	5%	92,243	4%
5 to 9 units	1,188	9%	6,381	7%	49,573	7%	18,935	7%	112,031	5%
10 to 19 units	1,147	8%	7,124	8%	57,782	8%	23,852	9%	125,087	5%
20 or more units	2,593	18.5 %	15,411	17.7%	120,380	16.2%	65,699	24.3%	228,720	9.3%
Mobile home	169	1%	2,552	3%	18,539	3%	581	0%	207,861	9%

GLOSSARY OF TERMS

ACCOUNTING SYSTEM. The methods and records established to identify, assemble, analyze, classify, record and report a government's transactions and to maintain accountability for the related assets and liabilities.

ACCRUAL BASIS. The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events, and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

AD VALOREM TAX. A tax based on value (e.g., a property tax).

ANNUAL BUDGET. A budget applicable to a single fiscal year.

APPROPRIATED BUDGET. The expenditure authority created by the appropriation bills or ordinances, which are signed into law, and the related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations and other legally authorized legislative and executive changes.

APPROPRIATION. A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

ASSESSED VALUATION. A valuation set upon real estate or other property by a government as a basis for levying taxes.

BARS. Budgeting, Accounting & Reporting System. Refers to the accounting rules established by the Washington State Auditor's Office, including a prescribed chart of accounts.

BASIS OF ACCOUNTING. A term used in reference to when revenues, expenditures, expenses and transfers-and the related assets and liabilities-are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

BENEFITS. Costs paid by the City on behalf of its employees. Examples include: medical and dental insurance, retirement, deferred compensation, life insurance and worker's compensation.

BUDGET. A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

BUDGET DOCUMENT. The instrument used to present a comprehensive financial program to the appropriating governing body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue and borrowing measures necessary to put the budget into effect.

BUDGET MESSAGE. A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's actual financial experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

BUDGETARY CONTROL. The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

CAPITAL ASSETS. Long term assets, normally exceeding \$1,000 in value and having a useful life of more than one or two years, such as major computer equipment, buildings and land.

CAPITAL EXPENDITURES. Expenditures of current financial resources for constructing or purchasing capital assets. Under the modified accrual basis of accounting these acquired assets appear as expenditures in the fund statements, however under the current reporting model these acquired assets are recognized as assets in the basic financial statements

CAPITAL IMPROVEMENT PLAN. A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

CAPITAL PROJECT FUND. A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

DEBT. An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

DEBT SERVICE FUND. A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DELINQUENT TAXES. Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

ENCUMBRANCE. Commitments for unperformed contracts for goods or services.

EXPENDITURES. Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlement and shared revenues.

FISCAL YEAR. A 12 -month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

FIXED ASSETS. Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings and land.

FUND. A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, and related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE. The difference between fund assets and fund liabilities of governmental and similar trust funds.

GENERAL FUND. The fund used to account for all financial resources, except those required to be accounted for in another fund.

GENERAL LONG TERM DEBT. Long term debt expected to be repaid from governmental funds

GENERAL OBLIGATION BONDS. Bonds issued the repayment of which the full faith and credit of the city is pledged.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). Uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Government Accounting Standards Board.

GOVERNMENTAL FUNDS. Funds generally used to account for tax supported activities. There are five different types of governmental funds, of which the city uses four of these. The general fund, is the main operating fund of the city. The special revenue funds, are used to account for proceeds from specific sources to be used for legally restricted purposes, but normally not for major capital projects. The debt service funds, which are for the accumulation of resources to pay principle and interest on the City's general long term debt. The capital project funds, which are used for the acquisition or construction of major capital facilities.

LEGAL LEVEL OF BUDGETARY CONTROL. The level at which spending in excess of budgeted amounts would be a violation of law.

LEVEL OF BUDGETARY CONTROL. One of the three possible levels of budgetary control and authority to which organizations, programs, activities and functions may be subject. These levels of budgetary control are (a) appropriated budget, (b) legally authorized non-appropriated budget process or (c) non-budgeted financial activities, which are not subject to the appropriated budget and the appropriation process or to any legally authorized non-appropriated budget review and approval process, but still are relevant for sound financial management and oversight.

LEVY. (1) (verb) To impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

MODIFIED ACCRUAL BASIS. The basis of accounting associated with the governmental fund-type measurement focus. Under it, revenues and other financial resources are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred except for inventories of materials and supplies that may be considered expenditures either when purchased or when used. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

OPERATING BUDGET. Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

OPERATING TRANSFERS. All interfund transfers other than residual equity transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

PROGRAM BUDGET. A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class.

PROPRIETARY FUND TYPES. Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position.

REVENUES. (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

SPECIAL ASSESSMENTS. A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

SPECIAL REVENUE FUND. A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only require the use of special revenue funds when legally mandated.

TAXES. Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges (e.g., sewer service charges).

TAX LEVY ORDINANCE. An ordinance through which taxes are levied.

TAX RATE. The amount of tax stated in terms of a unit of the tax base (e.g., specified amount per \$1,000 of assessed valuation of taxable property).

TAX RATE LIMIT. The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose or to taxes imposed for all purposes, and may apply to a single government or to a class of governments operating in a particular area. Overall tax-rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

LIST OF ACRONYMS AND ABBREVIATIONS

ACC – Airport Communities Coalition
AFIS – Automated Fingerprint Identification System
ATZ - Approach Transition Zone
AWC- Association of Washington Cities
BEDP – Business and Economic Development Partnership
B&O Tax – Business and Occupation Tax
CCS – Catholic Community Services
CDBG – Community Development Block Grant
CIP – Capital Improvement Program
COLA – Cost of Living Adjustment
CPTED – Crime Prevention Through Environmental Design
DBA – Discover Burien Association
DUI/DWI – Driving Under the Influence /Driving While Intoxicated
DWLS – Driving While License Suspended
EDC – Economic Development Council of Seattle and King County
EIS – Environmental Impact Statement
FEMA – Federal Emergency Management Agency
FEMA CERT – Federal Emergency Mgmt Agency, Community Emergency Response Team
FTE – Full Time Equivalent
GIS – Geographic Information System
HCC – Highline Community College
HUD – Housing and Urban Development, United States Department of
KCHA – King County Housing Authority
LID – Local Improvement District
MIS Plan – Management Information System Plan
MOB – Merchants Of Burien
MVET – Motor Vehicle Excise Tax
NESPA – Northeast Special Planning Area
NEST - New Economic Strategy Triangle
NLC – National League of Cities
NPDES – National Pollutant Discharge Elimination System
PSRC – Puget Sound Regional Council
PWSF - Personal Wireless Service Facility
RCAA – Regional Commission on Airport Affairs
REET – Real Estate Excise Tax
ROW – Right Of Way
SCA – Suburban Cities Association
SEPA – State Environmental Policy Act
SR 518 – State Route 518
SWKCC – Southwest King County Chamber of Commerce
SWM – Surface Water Management
TOD – Transit Oriented Development
WASPC – Washington Association of Sheriffs and Police Chiefs
WCIA – Washington Cities Insurance Authority
WD 20 – Water District #20
WRIA – Water Resource Inventory Area (Watershed Management Project)
WSDOT – Washington State Department of Transportation
YMCA – Young Men’s Christian Association



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